

PARIKSHA FIN-INVEST-LEASE LIMITED

Regd. Office : 7C, 1st Floor, 'J' Block, Shopping Center, Saket, New Delhi-110017

November 12, 2022

To,

BSE Limited

Listing Department
P.J. Towers, Dalal Street
Mumbai - 400 001

Security Code - 539481

Sub.: Reply to query dated 12th November, 2022

Dear Sir,

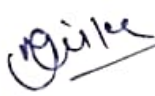
With reference to your email dt.12th November, 2022, regarding additional details required for corporate announcement filed under Regulation 30 of SEBI (LODR) Regulations, 2015 in terms of SEBI Circular no. CIR/CFD/CMD/4/2015 dated September 09, 2015, we are submitting herewith the revised outcome of Board Meeting.

You are requested to take the information on your records.

Thanking you

Yours' faithfully,

For PARIKSHA FIN-INVEST-LEASE LTD.


(MONIKA TYAGI)
COMPANY SECRETARY



Encl : As Above

PARIKSHA FIN-INVEST-LEASE LIMITED

Regd. Office : 7C, 1st Floor, 'J' Block, Shopping Center, Saket, New Delhi-110017

November 11, 2022

To,

BSE Limited

Listing Department
P.J. Towers, Dalal Street
Mumbai - 400 001

Security Code - 539481

Sub.: Outcome of Board Meeting-Listing Compliances

Dear Sir,

This is to inform you that, pursuant to the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 a meeting of the Board of Directors of the Company was held on 11th November, 2022, inter alia, to consider the Un-audited Financial Results for the Quarter/Half Year ended 30th September, 2022. The meeting was commenced at 04:10 P.M. and concluded at 04:40 P.M.

Please find outcome of Board Meeting as detailed below:

1. Un-audited Financial Results for the Quarter/Half Year ended 30th September, 2022 duly approved by the Board of Directors.
2. Limited Review Report obtained by the Company from the Statutory Auditors for the Quarter/Half Year ended 30th September, 2022.


This is in compliance of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

You are requested to take the information on your records.

Thanking you

Yours' faithfully,

For PARIKSHA FIN-INVEST-LEASE LTD.


(MONIKA TYAGI)
COMPANY SECRETARY



Encl : As Above

LIMITED REVIEW REPORT


To,

PARIKSHA FIN-INVEST LEASE LIMITED

7C, 1st Floor, 'J' Block,
Shopping Centre
Saket, New Delhi-110017

1. We have reviewed the accompanying statement of unaudited financial results of PARIKSHA FIN-INVEST-LEASE LIMITED for the quarter/half year ended 30th September, 2022, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act 2013 read with Rule 3 of Companies (Indian Accounting Standard) Rules 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 is the responsibility of the company's management and has been approved by the Board of Directors/ committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principal laid down in the applicable Indian accounting standards("Ind AS") specified under section 133 of Companies Act 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

B.K. Kapur & Co
Firm Registration No:000852C
Chartered Accountants



(M.S. Kapur) F.C.A
Partner
M. No. 74615

UDIN: 22074615BCUHNE2241

Place: DELHI

Date: 11.11.2022

PARIKSHA-FIN-INVEST-LEASE LIMITED

REGD OFF.: 7C 1st Floor 'J' Block Shopping Centre, Saket New Delhi-110017

Corporate Identity Number : L65100DL1994PLC057377

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2022

(Amount Rs. in Lakhs, except per share value)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from operations						
	Interest Income	3.81	10.32	3.81	14.13	7.62	8.72
	Dividend Income	0.02	0.01	0.02	0.04	0.03	0.06
	Fees & Commission Income	4.00	4.00	4.00	8.00	8.00	16.00
	Net Gain on Fair Value Changes	1.90	0.89	0.72	2.79	1.45	331.75
	Reversal of Provision against Sub Standard Assets	0.00	7.24	0.00	7.24	0.00	0.00
	Receipt of unrealized interest	0.00	6.69	0.00	6.69	0.00	0.00
	Total revenue from operations	9.73	29.16	8.55	38.88	17.09	356.53
2	Other Income	0.00	0.00	0.00	0.00	0.00	0.42
3	Total Income (1+2)	9.73	29.16	8.55	38.88	17.09	356.95
4	Expenses						
	Changes in inventory of stock in trade	(0.06)	0.01	(0.03)	(0.05)	-0.21	(0.08)
	Employee benefits expenses	2.21	2.02	2.20	4.23	4.39	7.81
	Depreciation, amortisation and impairment	0.09	0.09	0.10	0.18	0.21	0.42
	Provision against Sub Standard Assets	0.00	0.00	0.00	0.00	0.00	7.24
	Reversal of Unrealized interest	0.00	0.00	0.00	0.00	0.00	6.69
	Other expenses	22.58	1.45	4.37	24.03	5.54	8.27
	Total expenses	24.81	3.57	6.64	28.38	9.93	30.35
5	Profit/(Loss) before exceptional items and tax(3-4)	(15.08)	25.59	1.91	10.50	7.16	326.60
6	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before tax(5-6)	(15.08)	25.59	1.91	10.50	7.16	326.60
8	Tax Expense						
	(1) Current Tax	(2.41)	2.41	0.29	0.00	1.26	2.16
	(2) Deferred Tax	1.35	1.08	1.08	2.43	(15.85)	55.51
	(3) Income Tax for Earlier Year	(0.01)	0.01	0.00	0.00	0.00	0.00
	Total tax Expense	(1.07)	3.50	1.38	2.43	(14.59)	57.67
9	Profit/(Loss) for the period	(14.00)	22.09	0.53	8.08	21.75	268.92
10	Other comprehensive income						
	A (i) Item that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B (i) Item that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Other comprehensive Income (A+B)	0.00	0.00	0.00	0.00	0.00	0.00
11	Total comprehensive income for the period (Comprising of Profit/(Loss) and other Comprehensive Income) (9+10)	(14.00)	22.09	0.53	8.08	21.75	268.92
12	Paid up equity share capital (Face value of Rs 10/-)	375.05	375.05	375.05	375.05	375.05	375.05
13	Earnings per equity shares (not annualized)						
	Basic (Rs)	(0.37)	0.59	0.01	0.22	0.58	7.17
	Diluted (Rs)	(0.37)	0.59	0.01	0.22	0.58	7.17

Notes:

- The norms provided by Reserve Bank of India in respect of assets classification and provisioning are recognised not on quarterly basis but at the end of the financial year
- The Company operate in a single reportable segment i.e loan and Investments. The Company operates in single geographical segment i.e domestic
- Previous period figures stated above have been regrouped and/or reclassified wherever necessary to make them comparable with current period figures.
- The above financial results have been taken on record by the Board of Directors at their meeting held on 11th November, 2022 after being reviewed and recommended by Audit Committee.

BY Order of the Board


Director



Place : Delhi
Date : 11.11.2022



PARIKSHA FIN-INVEST-LEASE LIMITED**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2022**

Rs.in Lakhs

	Half Year ended 30.09.2022 Unaudited		Year ended 31.03.2022 Audited	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before tax and extraordinary items		10.50		326.60
Adjustments for :				
Depreciation		0.18		0.42
Gain / (Loss) from financial assets - investments		-		-
Profit/loss on sale of investment		(1.09)		2.38
Interest -Ind As Adjustment		(1.69)		(2.90)
Contingent provision against sub Standard Assets		(7.24)		7.24
reversal of provision on Standard Assets		-		(0.20)
fair value-Ind As Adjustment		2.79		(331.23)
Operating profit before working capital change		3.44		2.31
Adjustments for :				
Inventories	(0.05)		(0.08)	
Trade Receivables	(4.32)		4.42	
Financial Assets	(9.89)		6.71	
Other Non Financial Assets	(0.62)		10.11	
Other Current Assets	-		-	
Other Finance Liabilities	(0.83)	(15.71)	(0.60)	20.56
Cash generated from operations		(12.27)		22.87
Direct Taxes paid /provided		(0.87)		0.69
Net cash from Operating Activities	(a)	(13.14)		23.56
CASH FLOW FROM INVESTING ACTIVITIES :				
Acquisition of Fixed Assets		(0.17)		-
Purchase of investments		-		(38.50)
Sale of Investments		9.00		
Net Cash used in Investing Activities	(b)	8.83		(38.50)
CASH FLOW FROM FINANCIAL ACTIVITIES :				
Unsecured Loan taken		-		-
Net cash from/(used in) financing activities	(c)	-		-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(a+b+c)	(4.31)		(14.94)
Cash and cash equivalents at beginning of the year				
components being :				
Cash on hand	6.49		1.25	
Balances with banks on current,margin and fixed deposit account	20.63	27.12	40.81	42.06
Cash and cash equivalents at end of the year				
the components being :				
Cash on hand	11.37		6.49	
Balances with banks on current, margin and fixed deposit accounts	10.43	22.81	20.63	27.12
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		(4.31)		(14.94)

Significant Accounting Policies and Notes
Forming Integral Part of Financial Statements

BY Order of the Board


Director


Place : Delhi

Dated : 11.11.2022

PARIKSHA FIN-INVEST-LEASE LIMITED

REGD OFF.: 7C, 1st Floor, 'J' Block Shopping Centre, Saket New Delhi-110017

Corporate Identity Number : L65100DL1994PLC057377

Statement of Assets & Liabilities

Rs. In Lakhs

Particulars	Half Year ended	Year ended
	(30.09.2022)	(31.03.2022)
	Unaudited	Audited
A ASSETS		
1 Financial Assets		
a) Cash and cash equivalents	22.81	27.12
b) Receivables		
1) Trade Receivables	4.32	0.00
2) Other Receivables	0.00	0.00
c) Loans	152.37	152.37
d) Investments	895.37	901.59
e) Other Financial assets	17.07	7.24
2 Non Financial Assets		
a) Inventories	1.45	1.40
b) Current tax Assets(Net)	8.86	7.99
c) Deferred tax Assets (Net)	0.00	0.00
d) Property, Plant and Equipment	1.41	1.58
e) Other non-financial assets	1.74	1.12
TOTAL ASSETS	1105.40	1100.40
B LIABILITIES AND EQUITY		
LIABILITIES		
1 Non Financial Liabilities		
a) Current tax liabilities	0.90	2.16
b) Provisions	2.38	7.46
c) Deferred tax Liabilities (Net)	68.25	65.83
d) Other Non financial liabilities	2.20	1.37
2 Equity		
a) Equity Share Capital	375.05	375.05
b) Other Equity	656.62	648.54
TOTAL LIABILITIES AND EQUITY	1105.40	1100.40

BY Order of the Board

Director

Place : Delhi
Date : 11.11.2022